

U.S. Government Printing Office
Consolidating Balance Sheet by Fund Type
As of September 30, 1997
(Dollars in thousands)
(Unaudited)

	Revolving Fund		General Fund				
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation	Total Before Eliminations	Eliminations	Consolidated
Assets							
Current Assets							
Funds with U.S. Treasury	\$ 76,733	\$30,006	\$24,305	\$42,111	\$ 173,155	\$ —	\$ 173,155
Accounts receivable, net:							
From other Federal agencies	155,824	2,477	387	—	158,688	(17,872)	140,816
From the public	960	394	—	—	1,354	—	1,354
From GPO employees	982	—	—	—	982	—	982
Inventories:							
Publications for sale, net	—	7,996	—	—	7,996	—	7,996
Paper	7,281	—	—	—	7,281	—	7,281
Materials and supplies, net	8,202	—	—	—	8,202	—	8,202
Prepaid expenses	202	—	—	—	202	—	202
Total current assets	250,184	40,873	24,692	42,111	357,860	(17,872)	339,988
Property, Plant, and Equipment							
Land and buildings	18,633	—	—	—	18,633	—	18,633
Building improvements	55,033	—	—	—	55,033	—	55,033
Leasehold improvements	1,267	—	—	—	1,267	—	1,267
Plant machinery and equipment	80,811	—	—	—	80,811	—	80,811
Office machinery and equipment	17,296	—	—	—	17,296	—	17,296
Computer software	12,999	—	—	—	12,999	—	12,999
Furniture and fixtures	2,623	—	—	—	2,623	—	2,623
Vehicles	3,276	—	—	—	3,276	—	3,276
Capital improvements in process	—	—	—	—	—	—	—
Software development in process	2,424	—	—	—	2,424	—	2,424
Less: Accumulated depreciation and amortization	(121,601)	—	—	—	(121,601)	—	(121,601)
Net property, plant, and equipment	72,761	—	—	—	72,761	—	72,761
Total assets	\$ 322,945	\$40,873	\$24,692	\$42,111	\$ 430,621	\$(17,872)	\$ 412,749

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Liabilities and Equity of the U.S. Government							
Current Liabilities							
Accounts payable and accrued expenses	\$ 85,297	\$ 7,119	\$ 2,776	\$ 7,458	\$102,650	\$(17,872)	\$ 84,778
Deferred revenue	4,503	24,977	—	—	29,480	—	29,480
Accrued annual leave	11,270	—	—	—	11,270	—	11,270
Total current liabilities	101,070	32,096	2,776	7,458	143,400	(17,872)	125,528
Other Liabilities							
Workers' compensation liability	31,772	—	—	—	31,772	—	31,772
Total other liabilities	31,772	—	—	—	31,772	—	31,772
Total liabilities	132,842	32,096	2,776	7,458	175,172	(17,872)	157,300
Commitments and contingencies (Note 9)							
Equity of the U.S. Government							
Revolving fund	190,103	8,777	—	—	198,880	—	198,880
Appropriated funds	—	—	21,916	34,653	56,569	—	56,569
Total equity of the U.S. Government	190,103	8,777	21,916	34,653	255,449	—	255,449
Total liabilities and equity of the U.S. Government	\$322,945	\$40,873	\$24,692	\$42,111	\$430,621	\$(17,872)	\$412,749

U.S. Government Printing Office
Consolidating Schedule of Revenues and Expenses by Fund Type
For the Year Ended September 30, 1997
(Dollars in thousands)
(Unaudited)

	Revolving Fund		General Fund				
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation	Total Before Eliminations	Eliminations	Consolidated
Revenues							
Printing and Binding	\$688,928	\$ —	\$ —	\$ —	\$688,928	\$(116,822)	\$572,106
Sales of Publications	—	70,324	—	—	70,324	—	70,324
Appropriations	—	—	27,896	82,542	110,438	(3,418)	107,020
Reimbursements	—	4,850	—	—	4,850	—	4,850
Total Revenues	688,928	75,174	27,896	82,542	874,540	(120,240)	754,300
Expenses							
Printing and reproduction	445,517	573	12,654	82,542	541,286	(113,944)	427,342
Personnel compensation and benefits	169,063	31,986	8,630	—	209,679	(2,307)	207,372
Supplies and materials	39,897	1,533	508	—	41,938	(127)	41,811
Rents, communications, and utilities	15,099	14,239	1,517	—	30,855	(369)	30,486
Publications sold	—	18,175	—	—	18,175	—	18,175
Depreciation and amortization	6,867	1,214	396	—	8,477	—	8,477
Other services	4,187	1,385	2,895	—	8,467	(3,493)	4,974
Surplus publications	—	2,509	—	—	2,509	—	2,509
Travel and transportation	2,283	2,006	1,296	—	5,585	—	5,585
Total Expenses	682,913	73,620	27,896	82,542	866,971	(120,240)	746,731
Net Income	\$ 6,015	\$ 1,554	\$ —	\$ —	\$ 7,569	\$ —	\$ 7,569

U.S. Government Printing Office
Consolidating Schedule of Cash Flows by Fund Type
As of September 30, 1997
(Dollars in thousands)
(Unaudited)

	Revolving Fund		General Fund				
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation	Total Before Eliminations	Eliminations	Consolidated
Cash Flows from Operating Activities							
Net Income	\$ 6,015	\$ 1,554	\$ —	\$ —	\$ 7,569	\$ —	\$ 7,569
Adjustments to net income:							
Depreciation and amortization	8,477	—	—	—	8,477	—	8,477
Depreciation expense funded from appropriated capital	(444)	—	—	—	(444)	—	(444)
Gain on disposal of property, plant, and equipment	(11)	—	—	—	(11)	—	(11)
Changes in assets and liabilities:							
(Increase) decrease in assets-							
Accounts receivable	7,986	(598)	(46)	—	7,342	5,764	13,106
Inventories	2,229	510	—	—	2,739	—	2,739
Prepaid expenses	145	—	—	—	145	—	145
Increase (decrease) in liabilities-							
Accounts payable and accrued expenses	4,000	(168)	(736)	7,172	10,268	(5,764)	4,503
Deferred revenue	(4,140)	(3,674)	—	—	(7,814)	—	(7,814)
Accrued annual leave	200	—	—	—	200	—	200
Workers' compensation liability	4,235	—	—	—	4,235	—	4,235
Total adjustments	22,677	(3,930)	(782)	7,172	25,136	—	25,136
Net cash provided by (used in) operating activities	28,692	(2,376)	(782)	7,172	32,705	—	32,705
Cash Flows from Investing Activities							
Capital expenditures	(9,570)	—	—	—	(9,570)	—	(9,570)
Proceeds from sale of property, plant, and equipment	78	—	—	—	78	—	78
Net cash used in investing activities	(9,492)	—	—	—	(9,492)	—	(9,492)
Cash Flows from Financing Activities							
Increase in unexpended appropriations	—	—	1,181	(873)	309	—	309
Funds returned to U.S. Treasury from:							
Congressional Printing and Binding Appropriation	—	—	—	(7,447)	(7,447)	—	(7,447)
Salaries and Expenses Appropriation	—	—	—	—	—	—	—
Net cash provided by (used in) financing activities	—	—	1,181	(8,320)	(7,138)	—	(7,138)
Net Increase (Decrease) in Funds with U.S. Treasury	19,200	(2,376)	399	(1,148)	16,075	—	16,075
Funds with U.S. Treasury, beginning of year	57,535	32,382	23,904	43,259	157,080	—	157,080
Funds with U.S. Treasury, end of year	\$76,735	\$30,006	\$24,303	\$42,111	\$173,155	\$ —	\$173,155